

106TH CONGRESS  
2D SESSION

# H. R. 3594

To repeal the modification of the installment method.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 8, 2000

Mr. HERGER (for himself, Mr. SWEENEY, Mr. TANNER, Mr. COLLINS, Mr. MATSUI, Mr. FOLEY, Ms. DUNN, Mr. RAMSTAD, Mrs. JOHNSON of Connecticut, Mr. ENGLISH, Mr. HOUGHTON, Mr. NUSSLE, Mr. LEWIS of Kentucky, Mr. CAMP, Mr. SHAW, Mr. SAM JOHNSON of Texas, Mr. HAYWORTH, Mr. MCCRERY, Mr. WATKINS, Mr. MCINNIS, Mr. CRANE, Mr. WELLER, Mr. ARMEY, Mr. DELAY, Mr. BLUNT, Mr. YOUNG of Alaska, Mrs. NORTHUP, Mr. WALDEN of Oregon, Mr. FRANKS of New Jersey, Mr. GOODE, Mr. MANZULLO, Mr. EWING, Mrs. MCCARTHY of New York, Mr. TANCREDO, Mr. CAMPBELL, Mr. REYES, Mr. OSE, Mr. MCHUGH, Mr. PAUL, Mr. KUYKENDALL, Mr. BARTLETT of Maryland, Mr. HILL of Montana, Mr. TERRY, Mr. LATHAM, Mr. ISAKSON, Mr. ALLEN, Mr. BACHUS, Mr. KINGSTON, Mr. BURR of North Carolina, Mr. HOBSON, Mr. LATOURETTE, Mr. COOK, Mr. ABERCROMBIE, Mr. FORBES, Mr. SENSENBRENNER, Mr. MOORE, Mr. SISISKY, Mr. FROST, Mr. COMBEST, Mr. ISTOOK, Mr. SKELTON, Mr. TOOMEY, Mr. SCARBOROUGH, Mr. THOMPSON of California, Mr. SMITH of Texas, Mrs. KELLY, Mrs. BONO, Mr. BURTON of Indiana, Mr. SESSIONS, Mr. KOLBE, Mr. GEKAS, Mr. RYAN of Wisconsin, Mr. DEAL of Georgia, Mr. STENHOLM, Mr. TALENT, Mr. REGULA, Mr. CARDIN, and Mr. THUNE) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To repeal the modification of the installment method.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2       This Act may be cited as the “Installment Tax Cor-  
3 rection Act of 2000”.

4 **SEC. 2. REPEAL OF MODIFICATION OF INSTALLMENT**  
5 **METHOD.**

6       (a) IN GENERAL.—Subsection (a) of section 536 of  
7 the Ticket to Work and Work Incentives Improvement Act  
8 of 1999 (relating to modification of installment method  
9 and repeal of installment method for accrual method tax-  
10 payers) is repealed effective with respect to sales and other  
11 dispositions occurring on or after the date of the enact-  
12 ment of such Act.

13       (b) APPLICABILITY.—The Internal Revenue Code of  
14 1986 shall be applied and administered as if that sub-  
15 section (and the amendments made by that subsection)  
16 had not been enacted.

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